

110TH CONGRESS  
1ST SESSION

# S. 1155

To treat payments under the Conservation Reserve Program as rentals from real estate.

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## IN THE SENATE OF THE UNITED STATES

APRIL 18, 2007

Mr. DORGAN (for himself, Mr. BROWNBACK, Ms. LANDRIEU, Mr. ALLARD, Mr. HARKIN, Mrs. MURRAY, Mr. ROBERTS, Mr. NELSON of Nebraska, Mr. SALAZAR, Mr. HAGEL, Mr. THUNE, and Mr. LEVIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To treat payments under the Conservation Reserve Program as rentals from real estate.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Conservation Reserve  
5 Program Tax Fairness Act of 2007”.

1 **SEC. 2. TREATMENT OF CONSERVATION RESERVE PRO-**  
2 **GRAM PAYMENTS AS RENTALS FROM REAL**  
3 **ESTATE.**

4 (a) INTERNAL REVENUE CODE.—Section 1402(a)(1)  
5 of the Internal Revenue Code of 1986 (defining net earn-  
6 ings from self-employment) is amended by inserting “and  
7 including payments under section 1233(2) of the Food Se-  
8 curity Act of 1985 (16 U.S.C. 3833(2))” after “crop  
9 shares”.

10 (b) SOCIAL SECURITY ACT.—Section 211(a)(1) of  
11 the Social Security Act is amended by inserting “and in-  
12 cluding payments under section 1233(2) of the Food Secu-  
13 rity Act of 1985 (16 U.S.C. 3833(2))” after “crop  
14 shares”.

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to payments made before, on, or  
17 after the date of the enactment of this Act.

18 (d) MAINTENANCE OF TRANSFERS TO TRUST  
19 FUNDS.—There are hereby appropriated to the Federal  
20 Old-Age and Survivors Insurance Trust Fund, the Federal  
21 Disability Insurance Trust Fund, and the Federal Hos-  
22 pital Insurance Trust Fund established under the Social  
23 Security Act amounts equal to the reduction in revenues  
24 to the Treasury by reason of the enactment of this Act.  
25 Amounts appropriated by the preceding sentence shall be  
26 transferred from the general fund at such times and in

- 1 such manner as to replicate to the extent possible the
- 2 transfers which would have occurred to such Trust Funds
- 3 had this Act not been enacted.

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